

Column (d)—Sales Price

Enter in this column either the gross sales price or the net sales price from the sale. If you sold stocks or bonds and you received a Form 1099-B (or substitute statement) from your broker that shows gross sales price, enter that amount in column (d). But if Form 1099-B (or substitute statement) indicates that gross proceeds minus commissions and option premiums were reported to the IRS, enter that net amount in column (d). If you enter the net amount in column (d), do not include the commissions and option premiums from the sale in column (e).

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).



Be sure to add all sales price entries on lines 1 and 8, column (d), to amounts on lines 2 and 9, column (d). Enter the totals on lines 3 and 10.

Column (e)—Cost or Other Basis

In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. If you inherited the property, got it as a gift, or received it in a tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis.

If you sold stock, adjust your basis by subtracting all the nondividend distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details.

If you elected to recognize gain on an asset held on January 1, 2001, your basis in the asset is its closing market price or fair market value, whichever applies, on the date of the deemed sale and reacquisition, whether the deemed sale resulted in a gain or an unallowed loss.

You may elect to use an average basis for all shares of a mutual fund (or other regulated investment company) if you acquired the shares at various times and prices and you left the shares on deposit in an account handled by a custodian or agent who acquired or redeemed those shares. If you are reporting an average basis, include "AVGB" in column (a) of Schedule D. For

details on making the election and how to figure average basis, see Pub. 550.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent who died before 2010 is generally the fair market value at the date of death. See Pub. 551 for details. If you sold property that you inherited from someone who died after 2009, see Pub. 4895.

Increase the cost or other basis of an original issue discount (OID) debt instrument by the amount of OID that has been included in gross income for that instrument. See Pub. 550 for details.

If a charitable contribution deduction is allowed because of a bargain sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount that has the same ratio to the adjusted basis as the amount realized has to the fair market value. See Pub. 544 for details.

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums, before making an entry in column (e), unless you reported the net sales price in column (d).

For more details, see Pub. 551.

Capital Loss Carryover Worksheet—Lines 6 and 14

Keep for Your Records



Use this worksheet to figure your capital loss carryovers from 2009 to 2010 if your 2009 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2009 Schedule D, line 16, or (b) the amount on your 2009 Form 1040, line 41 (or your 2009 Form 1040NR, line 38, if applicable), reduced by any amount on your 2009 Form 8914, line 6, is less than zero. Otherwise, you do not have any carryovers.

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| 1. Enter the amount from your 2009 Form 1040, line 41, or your 2009 Form 1040NR, line 38. If a loss, enclose the amount in parentheses | 1. | |
| 2. Did you file Form 8914 (to claim an exemption amount for housing a Midwestern displaced individual) for 2009?
<input type="checkbox"/> No. Enter -0-
<input type="checkbox"/> Yes. Enter the amount from your 2009 Form 8914, line 6 } | 2. | |
| 3. Subtract line 2 from line 1. If the result is less than zero, enclose it in parentheses | 3. | |
| 4. Enter the loss from your 2009 Schedule D, line 21, as a positive amount | 4. | |
| 5. Combine lines 3 and 4. If zero or less, enter -0- | 5. | |
| 6. Enter the smaller of line 4 or line 5
If line 7 of your 2009 Schedule D is a loss, go to line 7; otherwise, enter -0- on line 7 and go to line 11. | 6. | |
| 7. Enter the loss from your 2009 Schedule D, line 7, as a positive amount | 7. | |
| 8. Enter any gain from your 2009 Schedule D, line 15. If a loss, enter -0- | 8. | |
| 9. Add lines 6 and 8 | 9. | |
| 10. Short-term capital loss carryover for 2010. Subtract line 9 from line 7. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6
If line 15 of your 2009 Schedule D is a loss, go to line 11; otherwise, skip lines 11 through 15. | 10. | |
| 11. Enter the loss from your 2009 Schedule D, line 15, as a positive amount | 11. | |
| 12. Enter any gain from your 2009 Schedule D, line 7. If a loss, enter -0- | 12. | |
| 13. Subtract line 7 from line 6. If zero or less, enter -0- | 13. | |
| 14. Add lines 12 and 13 | 14. | |
| 15. Long-term capital loss carryover for 2010. Subtract line 14 from line 11. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 | 15. | |